

Bureau of Customs and Border Protection, DHS; Treasury

§ 144.1

penalties pursuant to part 163 of this chapter.

[T.D. 98-56, 63 FR 32945, June 16, 1998]

**PART 144—WAREHOUSE AND RE-
WAREHOUSE ENTRIES AND WITH-
DRAWALS**

Sec.

144.0 Scope.

Subpart A—General Provisions

- 144.1 Merchandise eligible for warehousing.
- 144.2 Liability of importers and sureties.
- 144.3 Allowance for damage.
- 144.4 Allowance for abandoned, destroyed, or exported merchandise.
- 144.5 Period of warehousing.
- 144.6 [Reserved]
- 144.7 Disposition of merchandise after expiration of warehousing period.

**Subpart B—Requirements and Procedures
for Warehouse Entry**

- 144.11 Form of entry.
- 144.12 Contents of entry summary; estimated duties.
- 144.13 Bond requirements.
- 144.14 Removal to warehouse.
- 144.15 Entry and withdrawal from Customs bonded warehouses of distilled spirits.

**Subpart C—Transfer of Right To Withdraw
Merchandise from Warehouse**

- 144.21 Conditions for transfer.
- 144.22 Endorsement of transfer on withdrawal form.
- 144.23 Endorsement in blank.
- 144.24 Transferee's bond.
- 144.25 Deposit of forms.
- 144.26 Further transfer.
- 144.27 Withdrawal from warehouse by transferee.
- 144.28 Protest by transferee.

Subpart D—Withdrawals from Warehouse

- 144.31 Right to withdraw.
- 144.32 Statement of quantity; charges and liens.
- 144.33 Minimum quantities to be withdrawn.
- 144.34 Transfer to another warehouse.
- 144.35 Withdrawal of vessel and aircraft supplies and equipment.
- 144.36 Withdrawal for transportation.
- 144.37 Withdrawal for exportation.
- 144.38 Withdrawal for consumption.
- 144.39 Permit to transfer and withdraw merchandise.

Subpart E—Rewarehouse Entries

- 144.41 Entry for rewarehouse.

144.42 Combined entry for rewarehouse and withdrawal for consumption.

AUTHORITY: 19 U.S.C. 66, 1484, 1557, 1559, 1624.

Section 144.3 also issued under 19 U.S.C. 1563;

Section 144.33 also issued under 19 U.S.C. 1562;

Section 144.37 also issued under 19 U.S.C. 1555, 1562.

SOURCE: T.D. 73-175, 38 FR 17464, July 2, 1973, unless otherwise noted.

§ 144.0 Scope.

This part contains regulations pertaining to the entry and withdrawal of merchandise under the provisions of section 557, Tariff Act of 1930, as amended (19 U.S.C. 1557), which among other things provides that articles subject to duty may be entered for warehousing and deposited in a bonded warehouse at the expense and risk of the owner, importer, or consignee, and withdrawn from warehouse for consumption upon payment of duties and charges. The requirements and procedures set forth in this part are in addition to the general requirements and procedures for all entries set forth in part 141 of this chapter. Regulations pertaining to manipulation in warehouse, manufacturing warehouses, and smelting and refining warehouses are set forth in part 19 of this chapter.

Subpart A—General Provisions

§ 144.1 Merchandise eligible for warehousing.

(a) *Types of merchandise.* Any merchandise subject to duty may be entered for warehousing except for perishable merchandise and explosive substances (other than firecrackers). Dangerous and highly flammable merchandise, though not classified as explosive, shall not be entered for warehouse without the written consent of the insurance company insuring the warehouse in which the merchandise is to be stored.

(b) [Reserved]

(c) *Merchandise previously entered.* If merchandise has been entered under other than a warehouse entry and has